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HOUSE BILL NO. 275

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance
on January 30, 1996)

(Patron Prior to Substitute—Delegate Parrish)

A *BILL to amend and reenact § 58.1-3213 of the Code of Virginia, relating to the property tax exemption for the elderly and handicapped.*

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3213 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3213. Application for exemption.

A. The person claiming such exemption shall file annually with the commissioner of the revenue of the county, city or town assessing officer or such other officer as may be designated by the governing body in which such dwelling lies, on forms to be supplied by the county, city or town concerned, an affidavit *or written statement* setting forth (i) the names of the related persons occupying such real estate and (ii) that the total combined net worth, including equitable interests and the combined income from all sources, of the persons specified in § 58.1-3211 does not exceed the limits prescribed in such ordinance.

B. In lieu of the annual affidavit *or written statement* filing requirement, a county, city or town may prescribe by ordinance for the filing of the affidavit *or written statement* on a three-year cycle with an annual certification by the taxpayer that no information contained on the last preceding affidavit *or written statement* filed has changed to violate the limitations and conditions provided herein.

C. Notwithstanding the provisions of subsections A, B, and E of this section, any county, city or town may, by local ordinance, prescribe the content of the affidavit *or written statement* described in subsection A, subject to the requirements established in § 58.1-3211; the frequency with which an affidavit, *written statement* or certification as described in subsection B of this section must be filed; and a procedure for late filing of affidavits *or written statements*.

D. If such person is under sixty-five years of age, such form shall have attached thereto a certification by the Social Security Administration, the Department of Veterans Affairs or the Railroad Retirement Board, or if such person is not eligible for certification by any of these agencies, a sworn affidavit by two medical doctors who are either licensed to practice medicine in the Commonwealth or are military officers on active duty who practice medicine with the United States Armed Forces, to the effect that the person is permanently and totally disabled, as defined in § 58.1-3217; however, a certification pursuant to 42 U.S.C. 423 (d) by the Social Security Administration so long as the person remains eligible for such social security benefits shall be deemed to satisfy such definition in § 58.1-3217. The affidavit of at least one of the doctors shall be based upon a physical examination of the person by such doctor. The affidavit of one of the doctors may be based upon medical information contained in the records of the Civil Service Commission which is relevant to the standards for determining permanent and total disability as defined in § 58.1-3217.

E. Such affidavit, *written statement* or certification shall be filed after January 1 of each year, but before April 1, or such later date as may be fixed by ordinance. Such ordinance may include a procedure for late filing by first-time applicants or for hardship cases.

F. The commissioner of the revenue or town assessing officer or another officer designated by the governing body of the county, city or town shall also make any other reasonably necessary inquiry of persons seeking such exemption, requiring answers under oath, to determine qualifications as specified herein, including qualification as permanently and totally disabled as defined in § 58.1-3217, or as specified by county, city or town ordinance. The local governing body may, in addition, require the production of certified tax returns to establish the income or financial worth of any applicant for tax relief or deferral.